

Instructions for Form FTB 3519

Automatic Extensions for Individuals

General Information

If you cannot file your California tax return by April 15, 1999, you will be allowed an automatic six-month extension without filing a written request. To qualify for the automatic extension, you must file your tax return by October 15, 1999. However, an extension of time to file your return is not an extension of time to pay your tax. To avoid late-payment penalties and interest, you must pay 100% of your tax liability by **April 15, 1999**.

Complete the tax payment worksheet below to see if you owe additional tax. If you owe additional tax but cannot file by April 15, 1999, use the payment voucher below to mail in your payment. Your payment must be postmarked by April 15, 1999. **Send in the voucher only if a payment is due.**

Keep your completed worksheet along with the copy of your return with your tax records.

Penalties and Interest

Remember, an extension of time to file your return is not an extension of time to pay your tax. If you fail to pay your total tax liability by April 15, 1999, a late-payment penalty plus interest will be added to your tax due. If after April 15, 1999, you find that your estimate of tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay your estimated additional tax with another form FTB 3519 voucher. If you do not file your return by October 15, 1999, you will be assessed a late-filing penalty plus interest from the original due date of the return.

Taxpayers Residing or Traveling Abroad

If you are living or traveling outside the United States on April 15, 1999, the deadline to file your return and pay the tax is June 15, 1999. Interest will accrue from the original due date (April 15, 1999) until the date of payment. If you need additional time to file your tax return, you will be allowed an automatic six-month extension without filing a written request. To qualify for the extension, you must file your tax return by December 15, 1999. To avoid any late-payment penalties, you must pay 100% of your tax liability by June 15, 1999. When filing your return, be sure to attach a statement to the front indicating that you were "abroad on April 15, 1999."

TAX PAYMENT WORKSHEET FOR YOUR RECORDS

1 Total tax you expect to owe. This is the amount you expect to enter on Form 540EZ, line 23; Form 540A, line 23; Form 540, line 37; or Form 540NR, line 46

2 Payments and credits:

- a California income tax withheld
- b California estimated tax payments and amount applied from your 1997 return
- c Other payments and credits, including any tax payments made with any previous form FTB 3519 voucher

3 Total tax payments and credits. Add line 2a, line 2b, and line 2c

4 Tax due. Is line 1 more than line 3?

- **No. Stop here.** You have no tax due. **DO NOT SEND THE PAYMENT VOUCHER.** Your return, when filed by October 15, 1999, will verify that you qualified for the extension.
- **Yes.** Subtract line 3 from line 1. This is your tax due. Enter the tax due amount from line 4 as the "Amount of payment" on the form FTB 3519 voucher below. Fill in your name, address and social security number and separate the voucher from this page where it says "DETACH HERE." Make a check or money order payable to "Franchise Tax Board." Also write your social security number and "1998 Form 3519" on the check or money order. Mail both the check or money order and the voucher to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0051

----- DETACH HERE -----

TAXABLE YEAR

1998

Payment Voucher for Automatic Extension for Individuals

CALIFORNIA FORM

3519

Your first name	Initial	Last name	Your social security number
If joint payment, spouse's first name		Initial	Spouse's last name if different from yours
Present home address — number and street including PO Box or rural route		Apt. no.	
City, town or post office		State	ZIP Code

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM

MAIL TO: FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0051

(Calendar year —
Due April 15, 1999)

Amount of payment

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For Privacy Act Notice, see form FTB 1131.

**P
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T**

**PAYMENT
VOUCHER 5**

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